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December 21, 2006

RECORDATION NO. 26672A FILED

DEC 21 '06 -2 3 3 PM

SURFACE TRANSPORTATION BOARD

Honorable Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, DC 20423

Dear Secretary Williams:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Lease Agreement, a secondary document, dated as of December 29, 2006. The primary document to which this is connected is recorded under Recordation No. 26672. We request that the copy of this document be recorded under Recordation No. 26672-A.

The names and addresses of the parties to the Memorandum of Lease Agreement are:

Lessor:

National City Commercial Capital Corporation  
101 South Fifth Street Locator T08K  
Louisville, KY 40202

Lessee:

J.R. Simplot Company  
999 Main Street  
Suite 1300  
Boise, ID 83702

A description of the equipment covered by the Memorandum of Lease Agreement consists of 17 1996 Union Tank Car Company 111A100W1 Tank Cars with Interior Rubber Lining Bearing reporting marks JRSX 1150, 1151, 1153, 1161, 1162, 1163, 1166, 1168, 1169, 1170, 1173, 1174, 1177, 1178, 1179, 1183 and 1184.

Honorable Vernon A. Williams  
December 21, 2006  
Page 2

A fee of \$34.00 is enclosed. Please return one copy to:

Louis E. Gitomer  
600 Baltimore Avenue  
Suite 301  
Towson, MD 21204

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between National City Commercial Capital Corporation, 101 South Fifth Street Locator T08K, Louisville, KY 40202, and J.R. Simplot Company, 999 Main Street, Suite 1300, Boise, ID 83702, covering 17 1996 Union Tank Car Company 111A100W1 Tank Cars with Interior Rubber Lining Bearing reporting marks JRSX 1150, 1151, 1153, 1161, 1162, 1163, 1166, 1168, 1169, 1170, 1173, 1174, 1177, 1178, 1179, 1183 and 1184.

Very Truly Yours,



Louis E. Gitomer

Enclosure

DEC 21 '06 -2 3 3 PM

SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF LEASE AGREEMENT**

This MEMORANDUM OF LEASE AGREEMENT is made and entered into as of December 29, 2006, by and between NATIONAL CITY COMMERCIAL CAPITAL CORPORATION ("Lessor") and J.R. SIMPLOT COMPANY ("Lessee"), with reference to the following:

1. Pursuant to a Rail Lease Agreement dated November 30, 2006 (the "Lease"), Lessor has agreed to lease to Lessee, and Lessee has agreed to lease from Lessor, the railroad equipment described in the Attachment hereto (the "Equipment").

2. The Lease shall be effective as of the date hereof and shall be subject to the term specified in the Lease, and any extension of such term to the extent provided for in the Lease.

3. This Memorandum of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Lease Agreement.

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Lease Agreement to be executed as of the date first above written.

**NATIONAL CITY COMMERCIAL CAPITAL CORPORATION**

As Lessor

By: Jon B. Lipstreuer  
Name: Jon B. Lipstreuer  
Title: Vice President

**J.R. SIMPLOT COMPANY**

As Lessee

By: Amber H. Post  
Name: Amber H. Post  
Title: Vice President & Treasurer

State of Georgia           )  
  ) ss:  
County of Gwinnett        )

On this 21<sup>st</sup> day of December 2006, before me personally appeared Jon B. Lipstrewer, to me personally known, who being duly sworn, says that he is Vice President of National City Commercial Capital Corporation, that said instrument was signed and sealed on behalf of said corporation and that said instrument is the free act and deed of said corporation.

[Signature]  
Notary Public

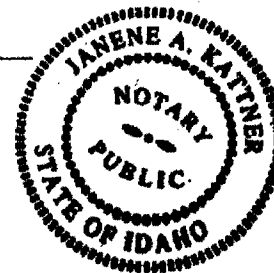
My Commission expires on: 8/14/07

State of Idaho           )  
  ) ss:  
County of Ada            )

On this 20<sup>th</sup> day of December, 2006, before me personally appeared AMBER H POST, to me personally known, who being duly sworn, says that she is VP & Treasurer of J.R. Simplot Company, that said instrument was signed and sealed on behalf of said corporation and that said instrument is the free act and deed of said corporation.

[Signature]  
Notary Public

My Commission expires on: 5/31/08



# **ATTACHMENT**

**Seventeen (17) 1996 Union Tank Car Company 111A100W1 Tank Cars with Interior Rubber Lining Bearing reporting marks JRSX 1150, 1151, 1153, 1161, 1162, 1163, 1166, 1168, 1169, 1170, 1173, 1174, 1177, 1178, 1179, 1183 and 1184.**